Attorney Docket No. 04329.2344-02

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kyoichi SUGURO et al.	Group Art Unit: 2814
Application No.: 10/623,732	
Filed: July 22, 2003)) Examiner: Theresa T. Doan)
For: SEMICONDUCTOR DEVICE HAVING AN ELEMENT ISOLATING INSULATION FILM)) Confirmation No.: 6071)

Mail Stop Amendments

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

AMENDMENT

In reply to the Office Action mailed October 27, 2006, the period for response having been extended to March 27, 2007 by a petition for a two-month extension of time and fee payment filed concurrently herewith, please amend the above-identified application as follows:

Amendments to the Claims are set forth in the listing of claims beginning on page 2 of this paper.

Remarks begin on page 5 of this paper.